IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 19TH MARCH 2007 / 28TH PHALGUNA 1928

WP(C).No. 9148 of 2007(L)

PETITIONERS:

---

1. **JOE I.MANGALY, MANAGING PARTNER OF MANGALY TIMBERS, B.O.C.ROAD, PALAKKAD.**

2. **JOE I. MANGALY, MANAGING DIRECTOR OF M/S MANGALY INDUSTRIES PVT. LTD., B.O.C.BYE-PASS ROAD, PATTIKKARA, PALAKKAD.**

3. **JOE I.MANGALY, MANAGING DIRECTOR OF MANGALY TIMBER & FURNITURE WORKS, B.O.C.COLLEGE, BYE-PASS ROAD, PATTIKKARA, PALAKKAD.**

BY ADV. SRI.P.J.MATHEW

RESPONDENTS:

---

1. **THE STATE OF KERALA, REPRESENTED BY THE SECRETARY TO GOVERNMENT, COMMERICIAL TAXES DEPARTMENT, GOVT. SECRETARIAT, THIRUVANANTHAPURAM.**

2. **THE DEPUTY COMMISSIONER, COMMERCIAL TAXES, PALAKKAD.**

3. **THE COMMERCIAL TAX OFFICER(ON DEPUTATION), OFFICE OF THE ASSISTANT COMMISSIONER(ASSESSMENT), SPECIAL CIRCLE, COMMERCIAL TAXES, PALAKKAD.**

BY SR.GOVT.PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.9148 of 2007-L

Dated this the 19th day of March, 2007

JUDGMENT

The petitioner challenges Exts.P2 to P10 notices. He submit, they are issued to harass him and he has not been provided with sufficient time to reply them. It is also submitted that he requires copies of various documents to reply them. Since the impugned orders in these writ petition are only notices, it is not proper for this Court to entertain this writ petition. If the petitioner requires time or needs copies of the documents, he may move the authorities who have issued the notices. Needless to say, if the petitioner prays for extension of time or for copies of documents which are relevant, the third respondent will consider the same, in accordance with law. Subject to this direction, the writ petition is closed without prejudice to the contentions of the petitioner.

K.BALAKRISHNAN NAIR, JUDGE.

MS